



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 28, 2005

Mr. Joseph C. Horvath, CFO  
TB Wood's Corporation  
440 North Fifth Avenue  
Chambersburg, PA 17201-1778

Re: **TB Woods Corporation**  
**File No. 1-14056**  
**Form 10-K filed 3/29/05**

Dear Mr. Horvath:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nilima N. Shah,  
Branch Chief